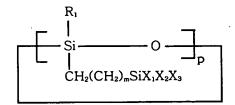
## WHAT IS CLAIMED IS:

1. A siloxane-based resin prepared by hydrolyzing and polycondensing a first monomer of the Formula 1 and a second monomer of the Formula 2 in an organic solvent in the presence of an acid or alkaline catalyst and water:

## Formula 1



wherein,

 $R_1$  is a hydrogen atom, a  $C_{1-3}$  alkyl group or a  $C_{6-15}$  aryl group;

each of  $X_1$ ,  $X_2$  and  $X_3$ , independently, is a  $C_{1-3}$  alkyl group, a  $C_{1-10}$  alkoxy group or a halogen atom, provided that at least one of them is hydrolysable;

m is an integer from 0 to 10; and

p is an integer from 3 to 8, and

## Formula 2

## $(R_2)_{4-a}Ge(X_4)_a$

R<sub>2</sub> is a hydrogen atom, a C<sub>1-3</sub> alkyl group, or a C<sub>6-15</sub> aryl group;

X<sub>4</sub> is a C<sub>1-10</sub> alkoxy group, or a halogen atom; and

a is an integer of 1-4.

- 2. The siloxane-based resin according to claim 1, wherein the molar ratio of the first monomer of Formula 1 to the second monomer of Formula 2 is 1:99-99:1.
- 3. The siloxane-based resin according to claim 1, wherein the Mw of the resin is 3,000-300,000.
- 4. A method of forming an insulating film between interconnecting layers of a semiconductor device, the method comprising the steps of:

providing a liquid coating composition by dissolving the siloxane-based resin according to claim 1 in an organic solvent;

coating a silicon wafer with the liquid coating composition to form a coating film thereon; and

heat-curing the coating film.

- 5. The method according to claim 4, wherein the siloxane-based resin is mixed with a porogen so that the weight ratio of the resin to the porogen is 99:1-30:70.
- 6. The method according to claim 5, wherein the porogen is cyclodextrin, polycaprolactone, or derivatives thereof.
- 7. The method according to claim 4, wherein the weight ratio of solid component containing the siloxane-based resin and the porogen is 5-70 wt% based on the total composition.
- 8. The method according to claim 4, wherein the heat-curing is performed at 150-600°C for 1-150 minutes.
- 9. An interlayer insulating film for a semiconductor device comprising the siloxane-based resin of claim 1.

- 10. The interlayer insulating film according to claim 9, wherein micropores are formed throughout the film by the use of a porogen.
- 11. A semiconductor device containing an interlayer insulating film comprising the siloxane-based resin of claim 1.
- 12. The siloxane-based resin of claim 1, having a dielectric constant of 3 or less.
- 13. The method of claim 4, wherein the insulating film has a dielectric constant of 3.0 or less.
- 14. The interlayer insulating film of claim 9, having a dielectric constant of 3.0 or less.